IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

PHILLIP JOSEPH MILLER, :

Plaintiff, :

vs. :

CIVIL ACTION 06-0447-BH-M

MICHAEL J. ASTRUE, :

Acting Commissioner of

Social Security,

Defendant. :

ORDER

After due and proper consideration of all pleadings in this file, and there having been no objections filed, the Recommendation of the Magistrate Judge made under 28 U.S.C. § 636(b)(1)(B) is adopted as the opinion of this Court.

It is **ORDERED** that the decision of the Commissioner be **REVERSED** and that this action be **REMANDED** for further action not inconsistent with the Orders of this Court.

DONE this 20th day of March, 2007.

s/ W. B. Hand SENIOR DISTRICT JUDGE